

David G. Mandelbaum
Tel 215.988.7813
Fax 215.717.5201
mandelbaumd@gtlaw.com

April 19, 2012

Honorable William C. Griesbach
United States District Court
Eastern District of Wisconsin
Green Bay Division
125 South Jefferson Street
P.O. Box 22490
Green Bay, Wisconsin 54305-2490

Re: *United States, et al. v. NCR Corporation, et al.*,
Case No. 10-cv-910-WCG

Dear Judge Griesbach:

I write on behalf of this firm's client, Defendant P.H. Glatfelter Co., and Defendants CBC Coating, Inc., Menasha Corporation, U.S. Paper Mills, Inc., and WTM I Company, and with the agreement of Defendants City of Appleton and Neenah-Menasha Sewerage Commission ("Certain Defendants"), in response to Ms. Conrad's email of April 18, 2012, and the United States' email of April 19, 2012.

Certain Defendants are consulting with NCR Corporation in an effort to make a constructive suggestion as to how to respond to the Court's question, including consideration of all of the defenses and overlapping counterclaims to that claim for trial. We spoke to counsel for NCR Corporation earlier today and we have scheduled another call with NCR Corporation on Monday, April 23, 2012. We also are aware of a scheduling conflict with the lead counsel for one of the Defendants in December that we hope to address.

We are also addressing the complexity posed by the Government's complaint and the defenses to it. We know that the Court is aware of the challenge to the selection of the remedy for OU4, as well as the defense to joint and several liability asserted by NCR. Others assert similar defenses. Additional issues would also have to be tried including most significantly the nature of the proper relief when the plaintiff is also a responsible party under the Comprehensive Environmental Response, Compensation and Liability Act. The Court is aware that the United States both dredged OU4 and arranged for disposal of wastepaper at Fox Valley recycling mills, but is not a party to the UAO.

We also spoke with counsel for the United States today. In the context of working out a revised case management proposal, we understand that the government only is seeking to litigate Count V (enforcement of the UAO), to obtain a declaration that each of the defendants are jointly and severally liable to perform the UAO. But, we are unclear

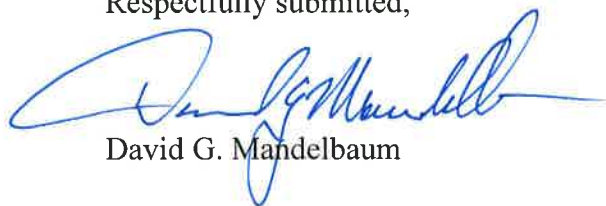
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Honorable William C. Griesbach
April 19, 2012
Page 2

what relief the government ultimately expects to obtain from each of the defendants, particularly from defendants other than NCR. Within the last hour, we received a proposed scheduling order from the government. The government asked for a response to its proposal by next Thursday (April 26) and, if necessary, hold a conference call on Friday, April 27 to discuss the possibility of submitting a joint proposed case schedule to the Court.

We would like to consider the government's proposal and respond to the Court's inquiry early the following week of April 30, 2012. Perhaps a telephone conference between the parties and the Court to discuss modification to the case management order would be appropriate shortly after that.

Respectfully submitted,



David G. Mandelbaum

cc: All Counsel of Record

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